

# 2024 Recommended Budget

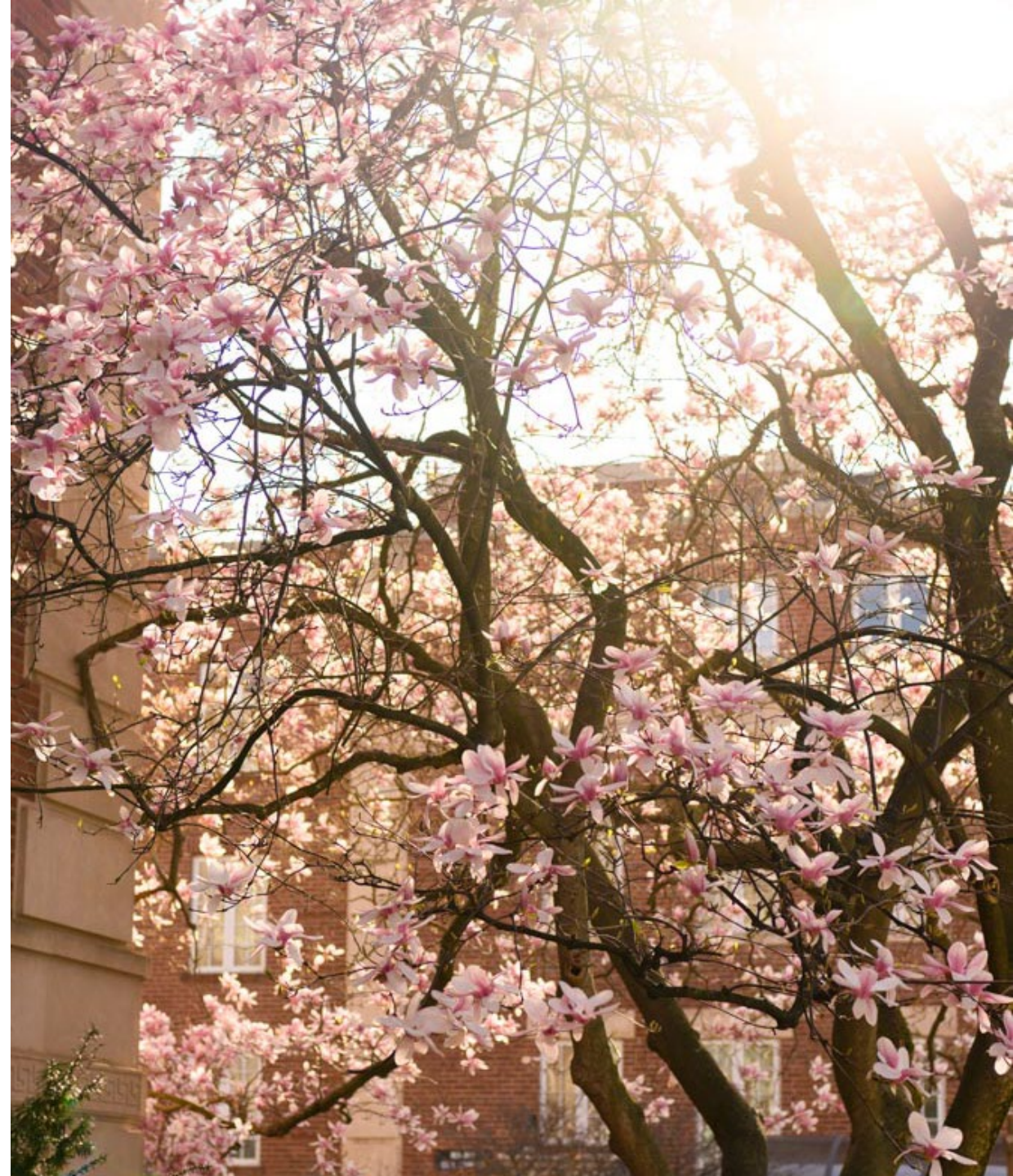
September 19, 2023

Presentation to the Tompkins County Legislature



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**Administration**



# The Bottom Line

- **Recommended Operating Budget**
  - Total: **\$245,218,628**
  - Recommended Levy total: **\$53,443,263**
  - Levy increase from 2023: **2%**
  - Property Tax Cap for 2024: **3.54%**
  - Impact for the owner of a median-priced home: **\$53**
  - Price of Median Home: **\$249,000**
  - Increase in solid waste fee: **\$5**
- **Recommended Capital Budget**
  - Total: **\$140,975,215**



# Economic & Fiscal Indicators

*Environmental Scan*



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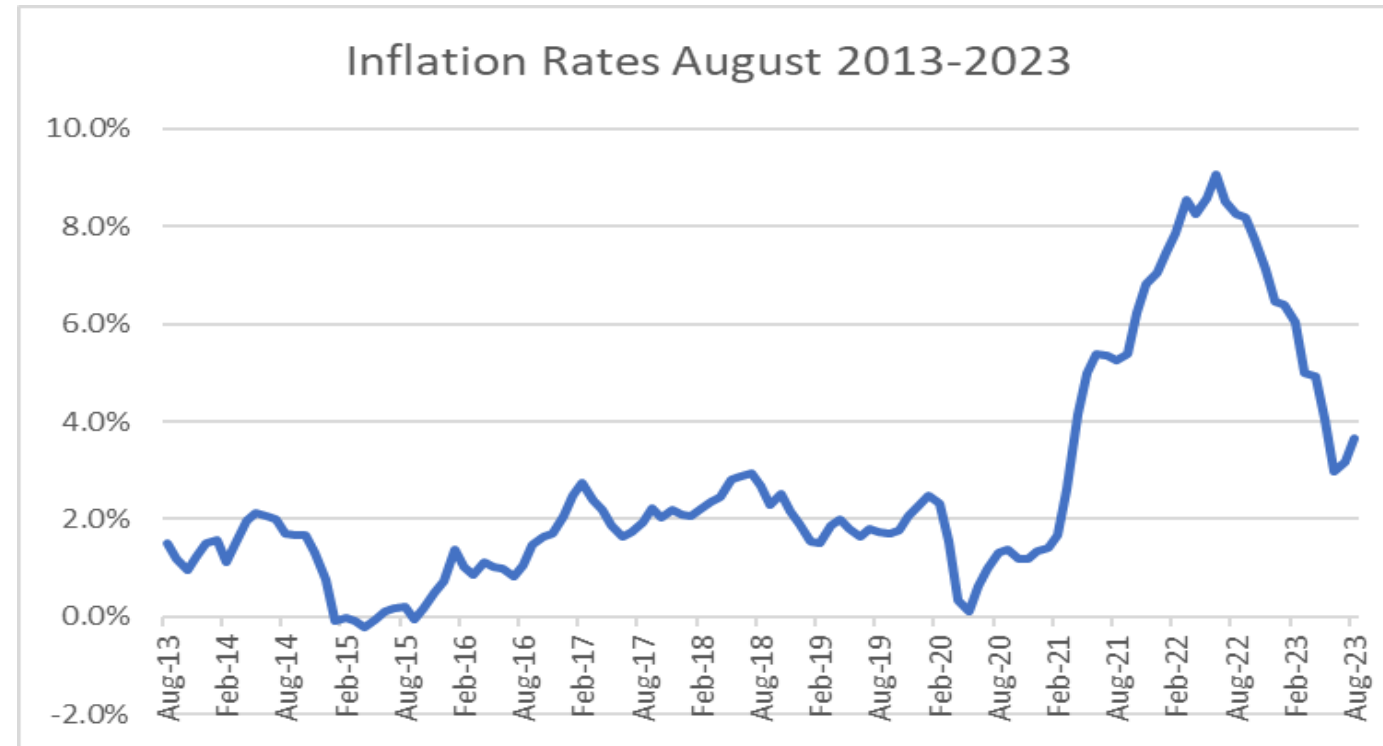
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# Inflation Rates April 2013 - March 2023

August 2022 to  
2023 inflation  
was 3.7%



U.S. Dept. of Labor, Bureau of Labor Statistics



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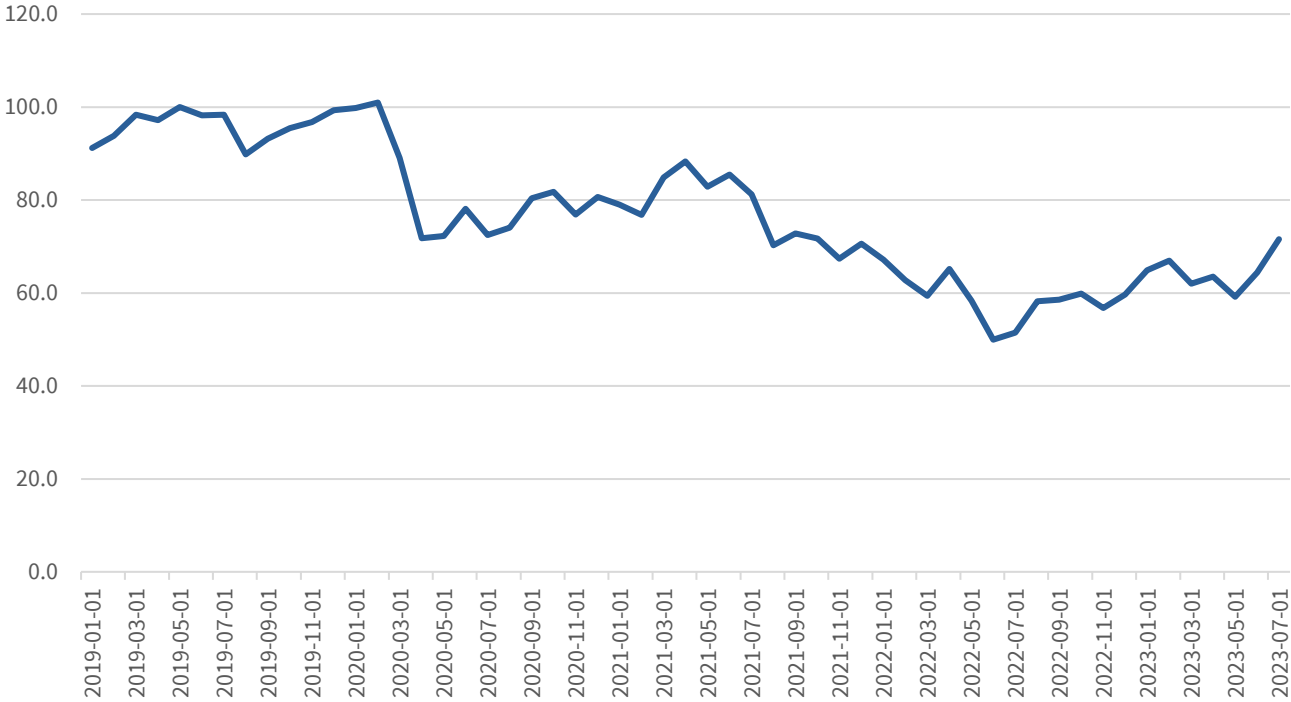
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# Consumer Confidence

## Jan 2019- Jul 2023

U.S. Consumer Confidence regaining after June 2022 low



University of Michigan: Consumer Sentiment

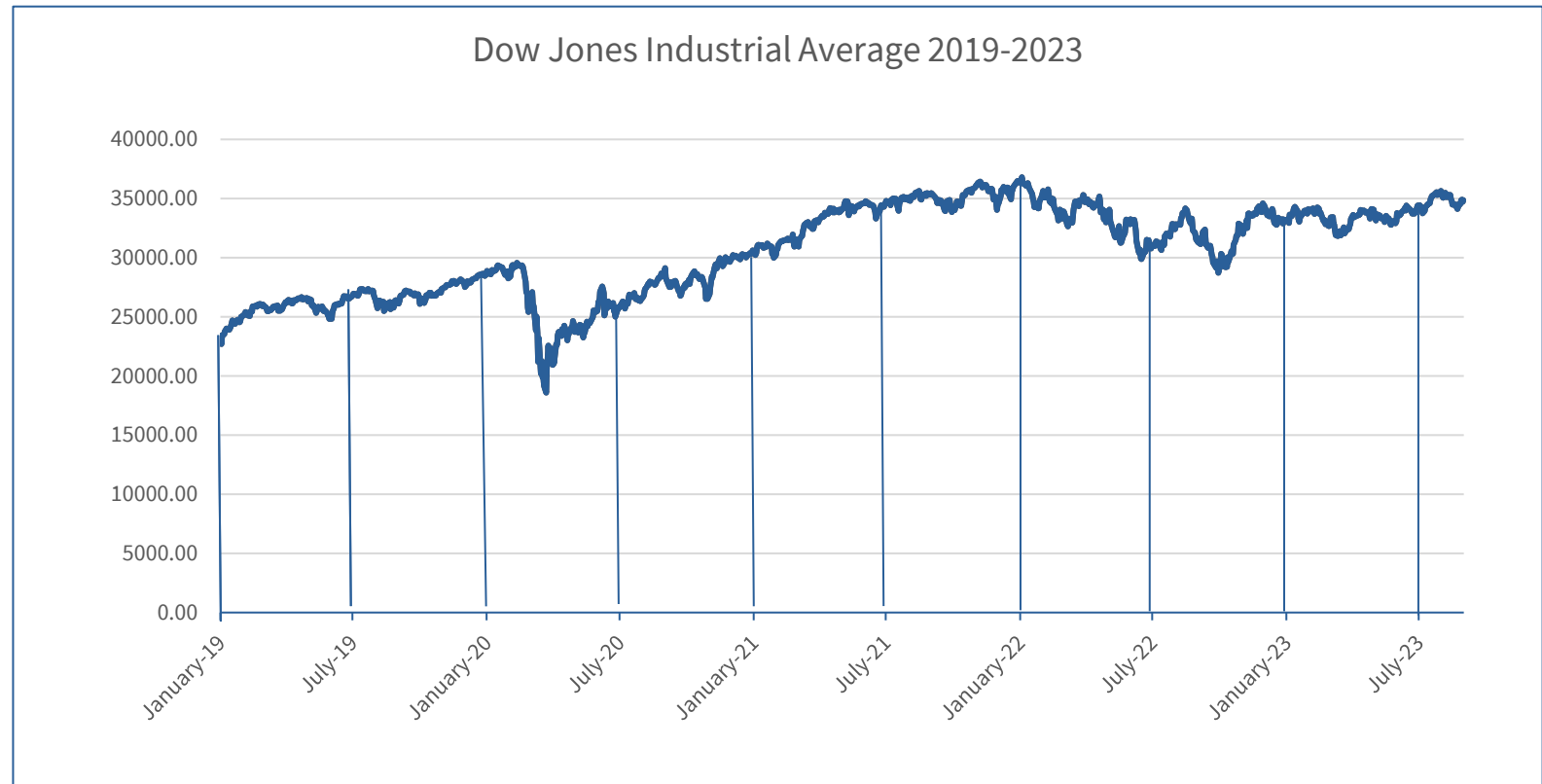


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# Stock Market



<https://fred.stlouisfed.org/series/DJIA>



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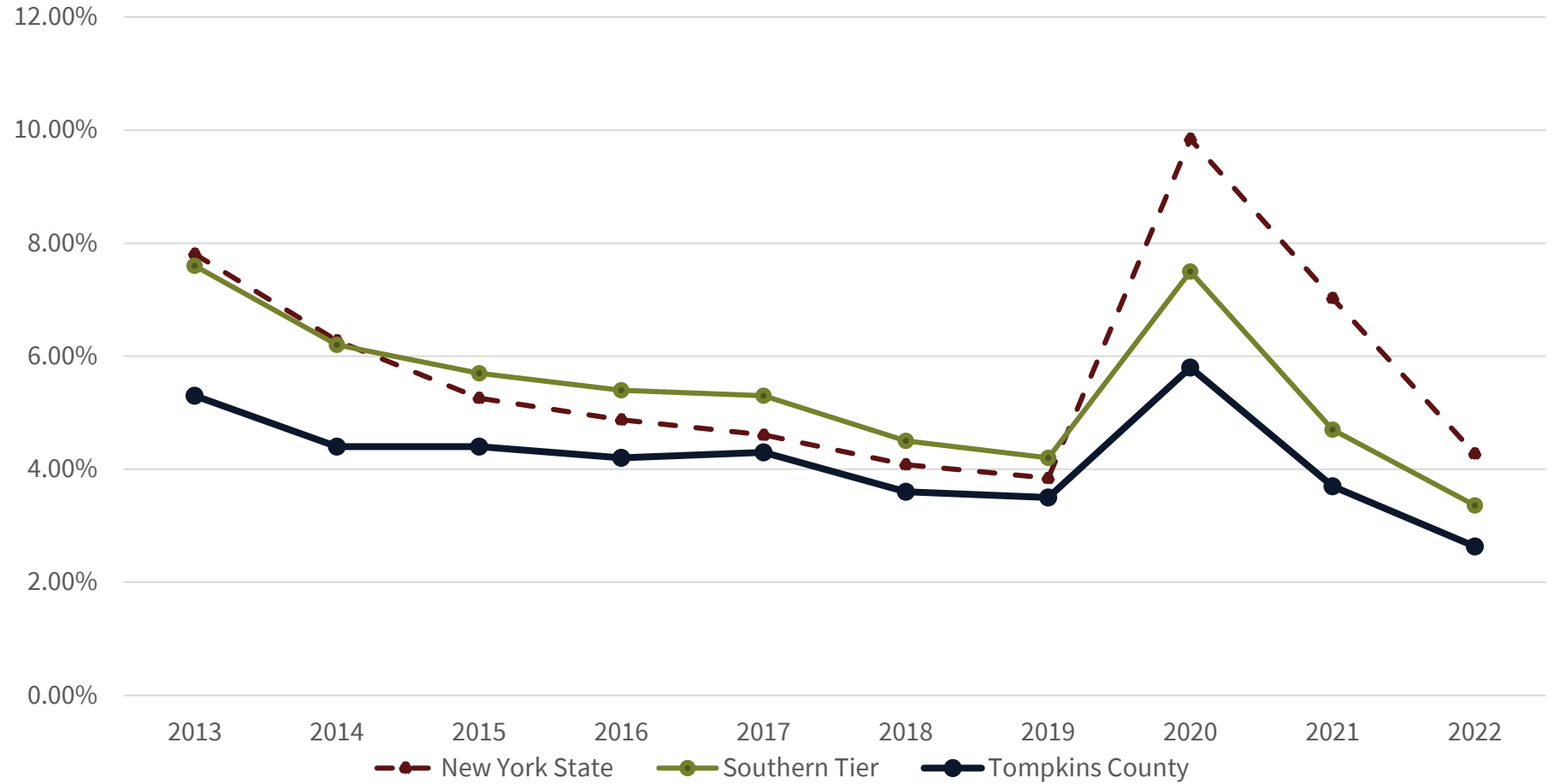
# Average Annual Unemployment Rates 2013 -2022

2022

New York State – 4.3%

Southern Tier – 3.4%

Tompkins County – 2.6%



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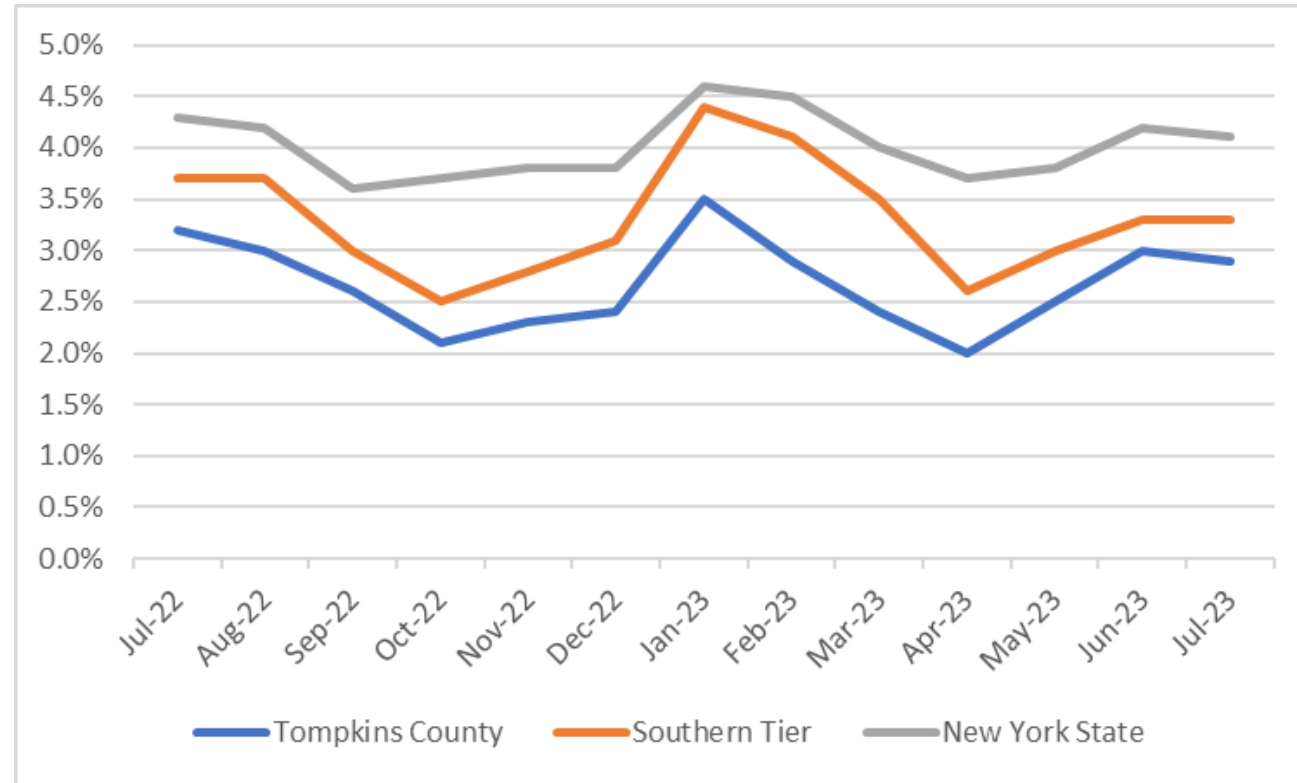
*NYS Dept. of Labor*

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# Monthly Unemployment Rates 2022 -2023

As of July, 2023

New York State – 4.1%  
Southern Tier – 3.3%  
Tompkins County – 2.9%



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NYS Dept. of Labor

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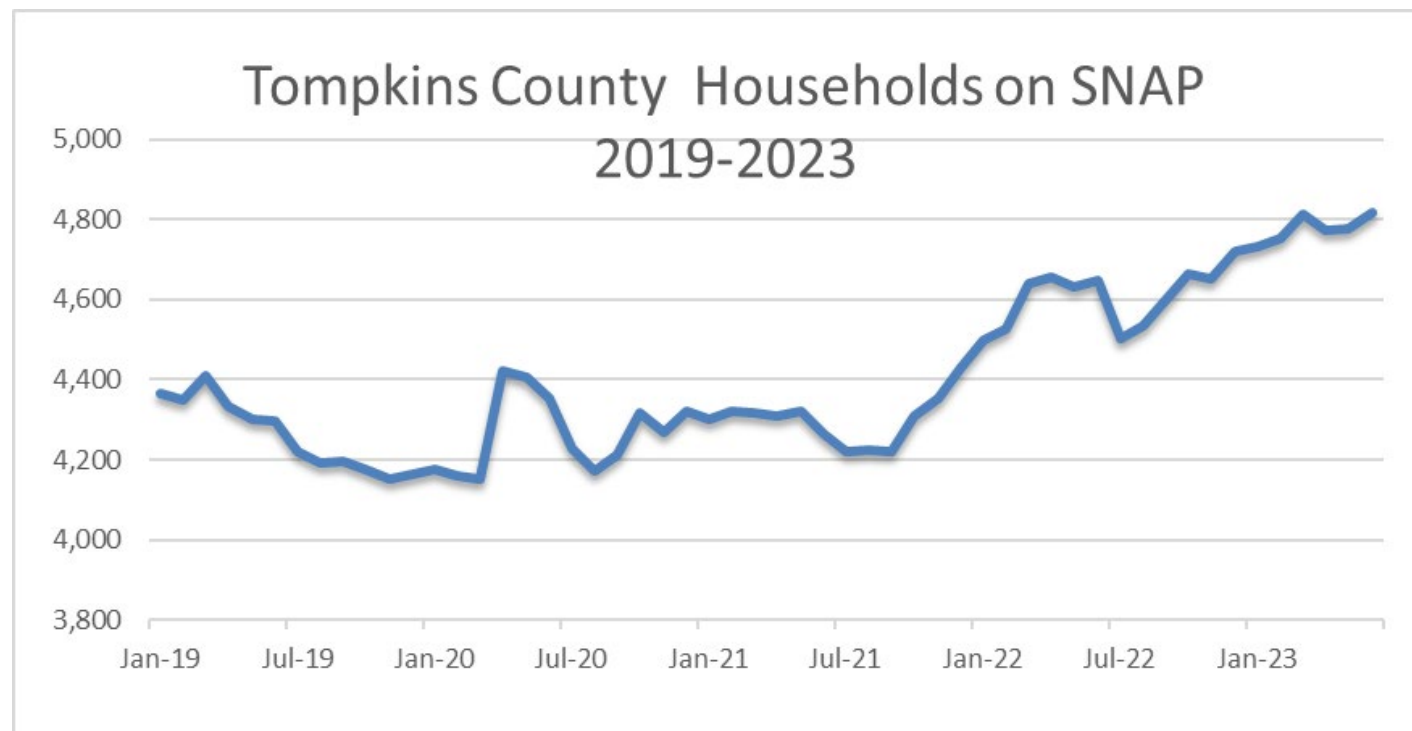


# Indicators of Need

Supplemental Nutrition Assistance Program (SNAP)

Caseloads increasing

- Up 15% since 2020
- Up 7% since 2022



<http://otda.ny.gov/resources/caseload/>



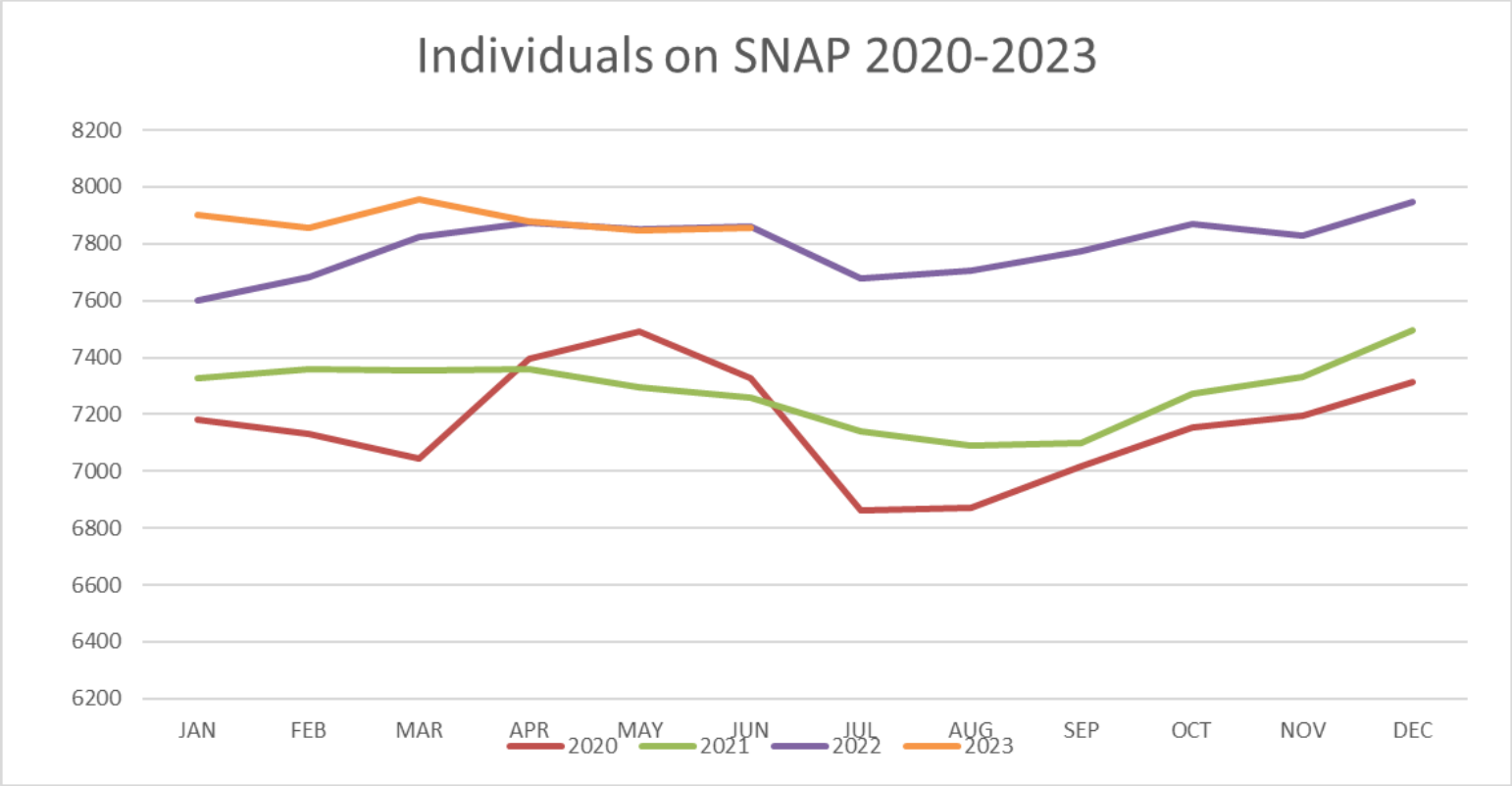
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# Indicators of Need

- Month by month increase in individuals on SNAP in 2020- 2023
- Leveling off in spring of 2023



# Indicators of Need

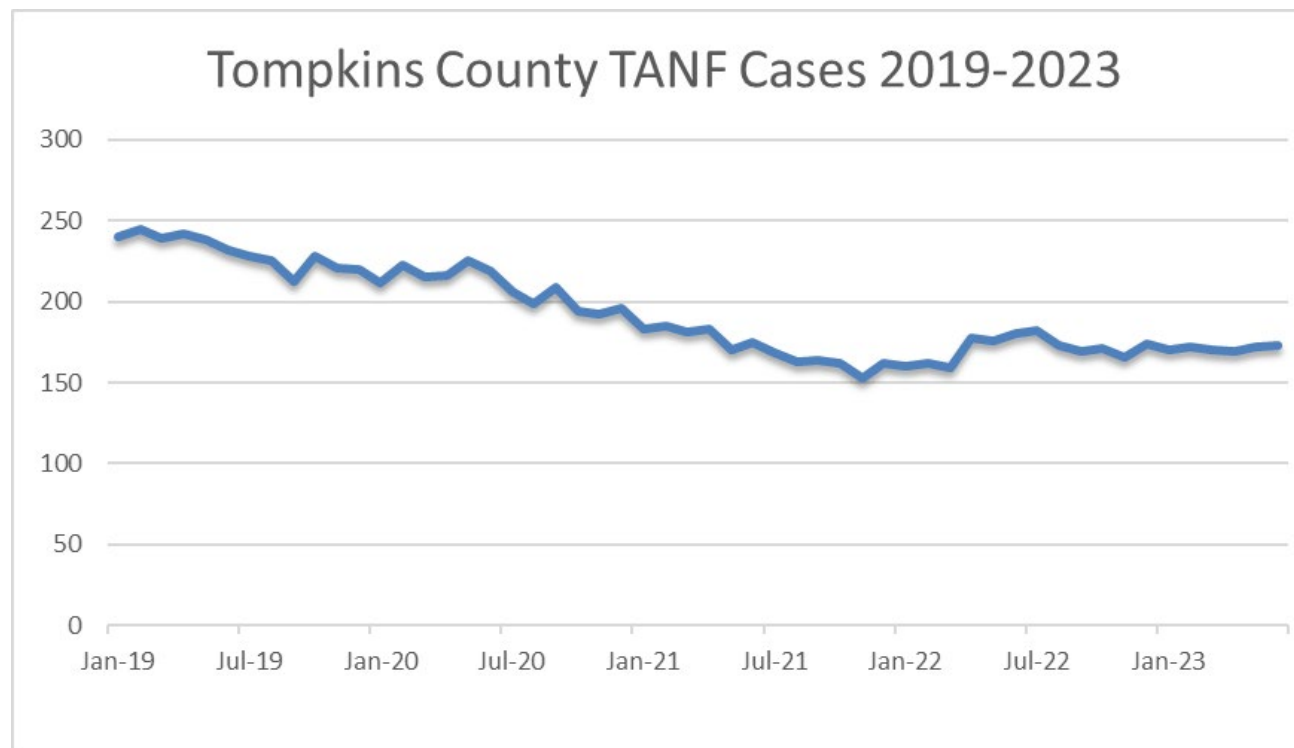
Temporary Assistance (TANF) cases have declined overall

Down 28% from January 2019

Up 8% from January 2022

No local cost (or savings)

5 year life time benefit



<http://otda.ny.gov/resources/caseload/>

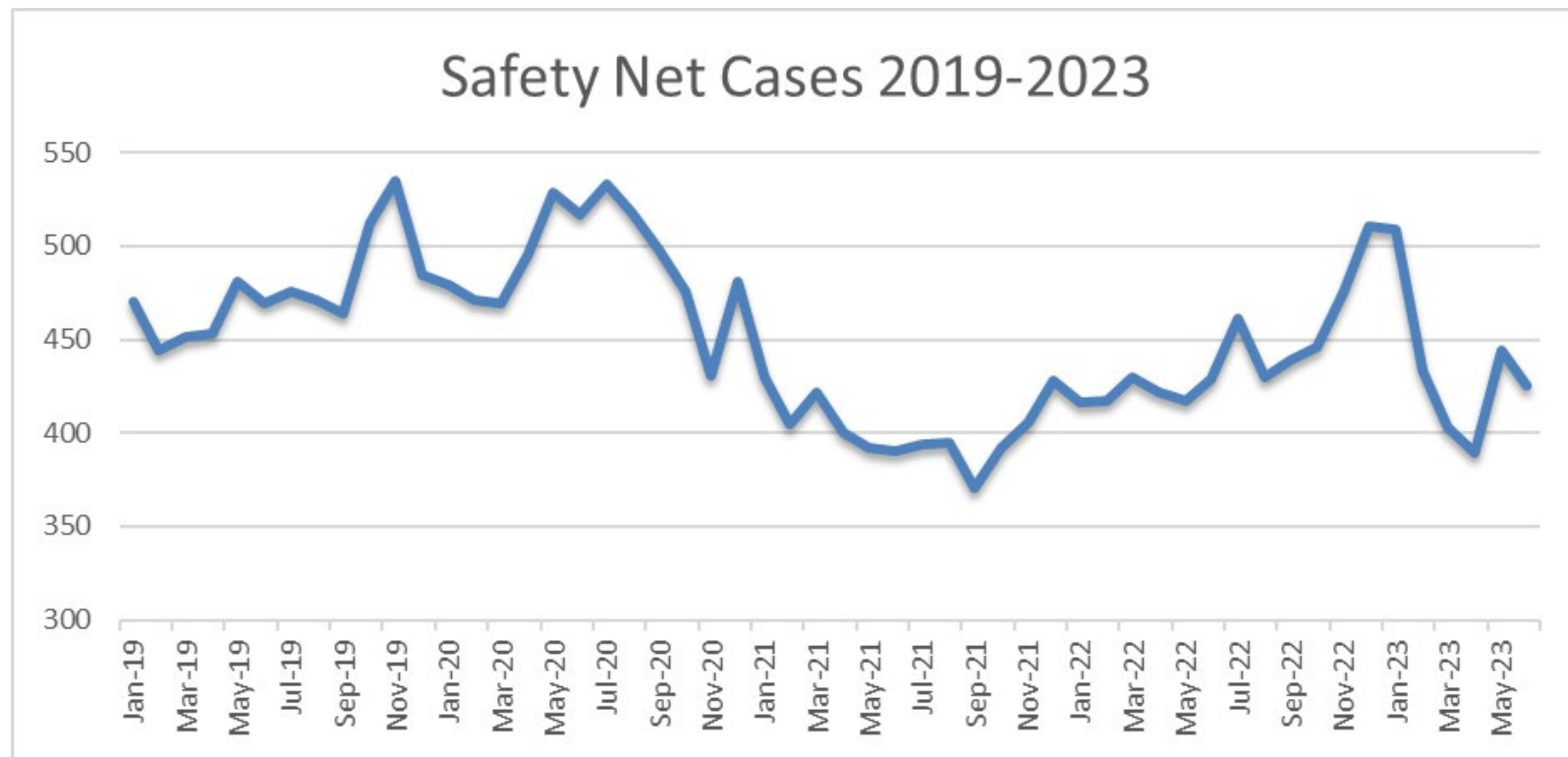


# Indicators of Need

Safety Net

71% local funding/ 29% NYS

15% increase since September 2021



<http://otda.ny.gov/resources/caseload/>



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# Major Budget Drivers 2024

## Expenditures:

- **Mandate Increases**
- **Labor Costs**
- **Airport**
- **Capital Investment**

## Revenues:

- *Sales Tax*
- *Casino Revenue*
- *State Aid*
- *Other*



# Mandate Increases

- EFMAP Enhanced Federal Medicaid Assistance Percentage
  - NYS intercepting Federal reimbursement to Counties
  - 2024 increase in County cost: \$1.6M
- Safety Net
  - 2024 increase in County cost: \$1.1M
- Assigned Counsel 18b funding
  - Rate increase from \$75 to \$158/ hour
  - NYS reimbursing 50% of increase
  - 2024 increase in County cost: \$367,086



# Labor Costs

## Status of Contracts:

- Road Patrol agreement in place for 2024
- Blue Collar and White Collar contracts expire in 2023
- Negotiations continue with Blue Collar; White Collar to follow
- In mediation with Corrections
  
- Compensation analysis adjustments
  
- 2024 budget includes \$5.3M increase in salary & fringe costs



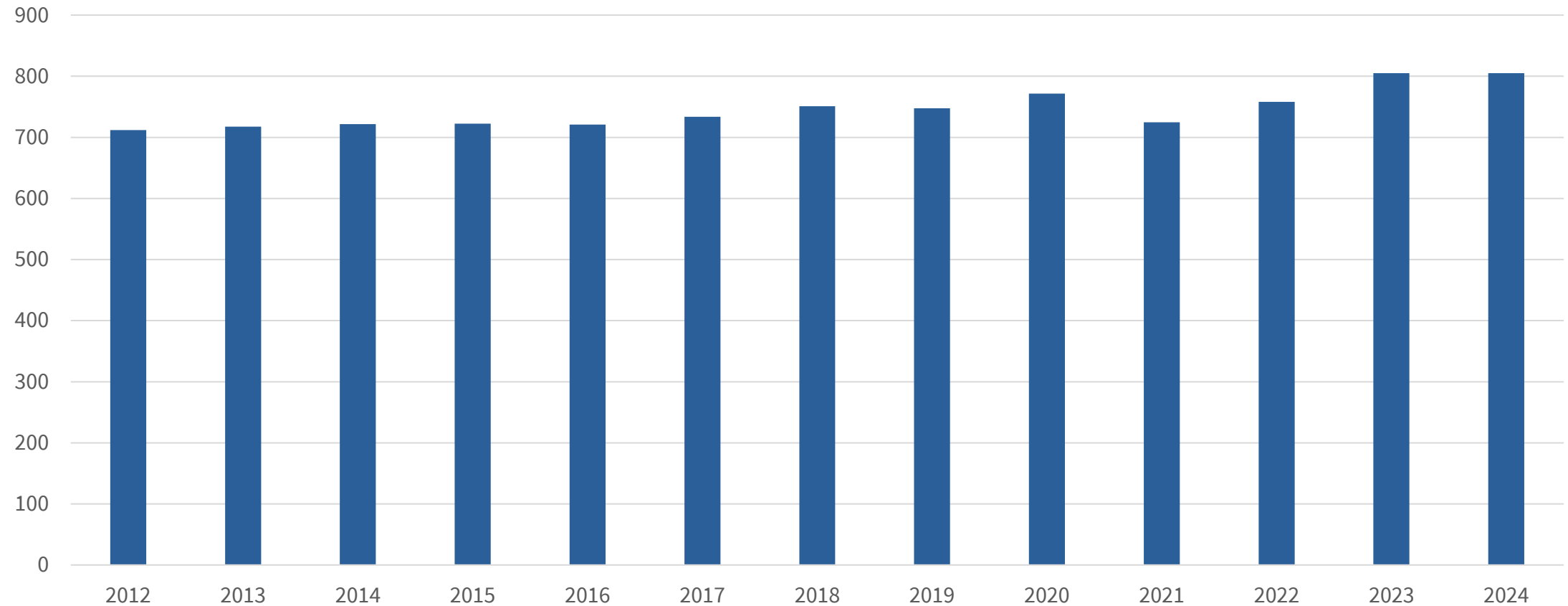
# County Administrator Directed Position Reductions for 2% Target

- County Administration: Budget Director
- Facilities: Project Manager II
- Highway: Senior Highway Crew Supervisor; Seasonal Worker
- Human Rights: Education and Outreach Coordinator (part-time)
- Information Technology Services: Systems Administrator
- Probation: Probation Officer
- Veterans: Veterans Services Officer
- Workforce Development: Communications Specialist
- Youth Services: Youth Services Specialist





# County Employee Budget FTE



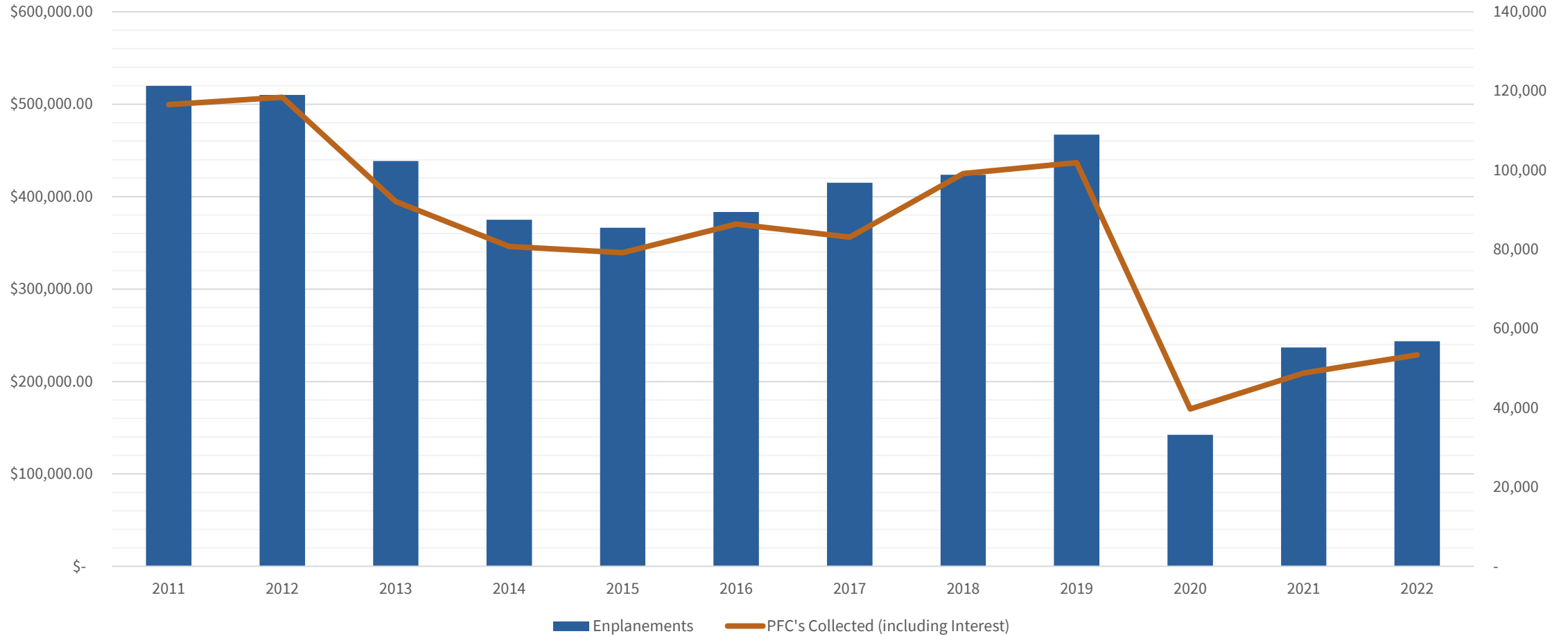
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# ITH Airport

## Enplanements/Passenger Facilities Charges Collected



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# ITH Airport

- The 2024 budget includes the second year of assistance with operating expenses to aid in Airport recovery:
  - \$1.3M in 2023
  - \$800,000 in 2024
  - \$300,000 in 2025
- The 2024 budget also includes \$681,959 to pay the debt service on the terminal project; expected at least through the next 2-4 years
- Customs Facility fully funded in 2024. Recommendation to consider alternate funding options over the next year or suspend.



# Capital Program

## Included in 2024:

- Airport- various projects
- Board of Elections- voting machines
- Center of Government
- Department of Emergency Response – renewal and replacement
- Facilities- restoration
- Green Fleet
- Highway– road maintenance, bridges, machinery
- Information Technology Services- infrastructure and maintenance
- Planning- Aquifer study and natural infrastructure; broadband expansion
- Public Safety building renovations- schematic design in 2025
- Recycling & Materials Management- infrastructure upgrades



# Capital Program

Not Included in 2024

- Airport ARFF/SRE building- deferred indefinitely
- CDL testing site
- Green Facilities Phases 2 & 3



# Capital Reductions to meet 2% target goal:

- Planning- Natural Infrastructure - (\$200,000)
- Green Fleet- (\$100,000)
- Highway BridgeNY Culvert Replacement- (\$200,000)
- Highway Machinery- (\$300,000)
- ITS- Computer Replacement- (\$100,000)



# Major Budget Drivers 2024

## Expenditures:

- *Mandate Increases*
- *Labor Costs*
- *Airport*
- *Capital Investment*

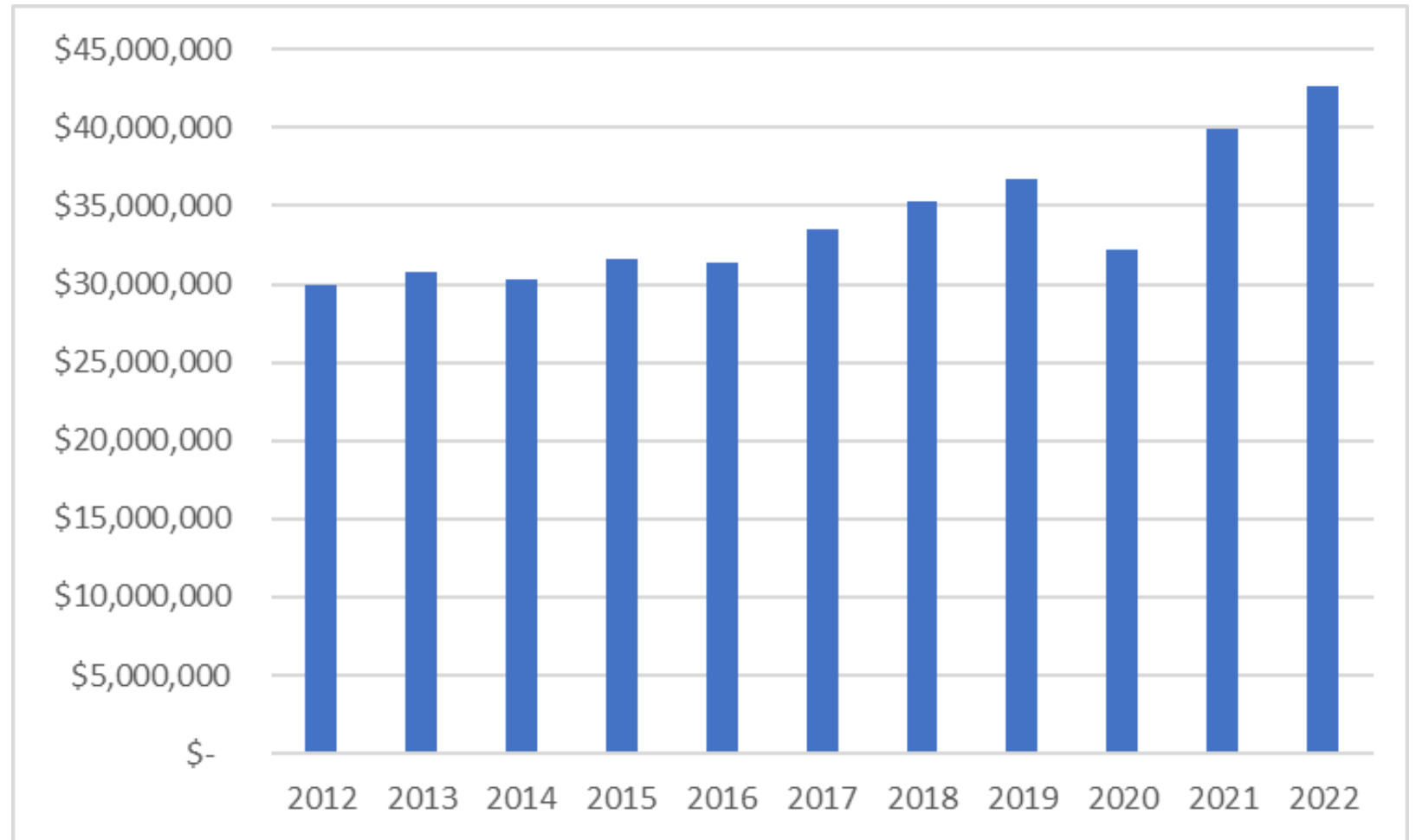
## Revenues:

- **Sales Tax**
- **Casino Revenue**
- **State/Federal Aid**
- **Other**



# Sales Tax

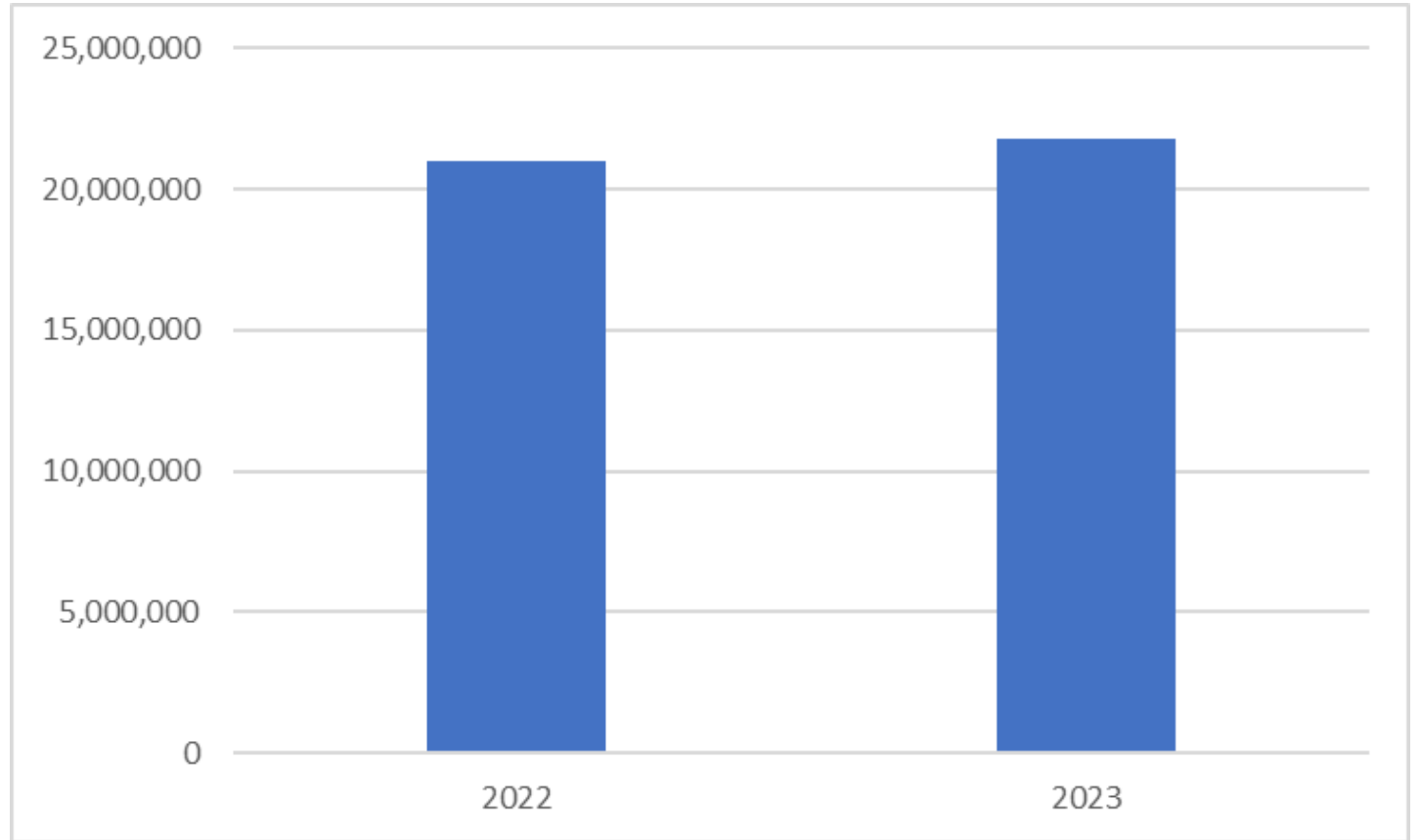
- Average annual sales tax growth of 3.9% from 2012-2022
- Outliers:
  - 2020: -12.3%
  - 2021: +23.8%
- Excluding outliers, 3.5% annual growth





# Sales Tax 1<sup>st</sup> & 2<sup>nd</sup> Quarter Receipts 2022 & 2023

**3.46% Increase**



# Sales Tax: 2024

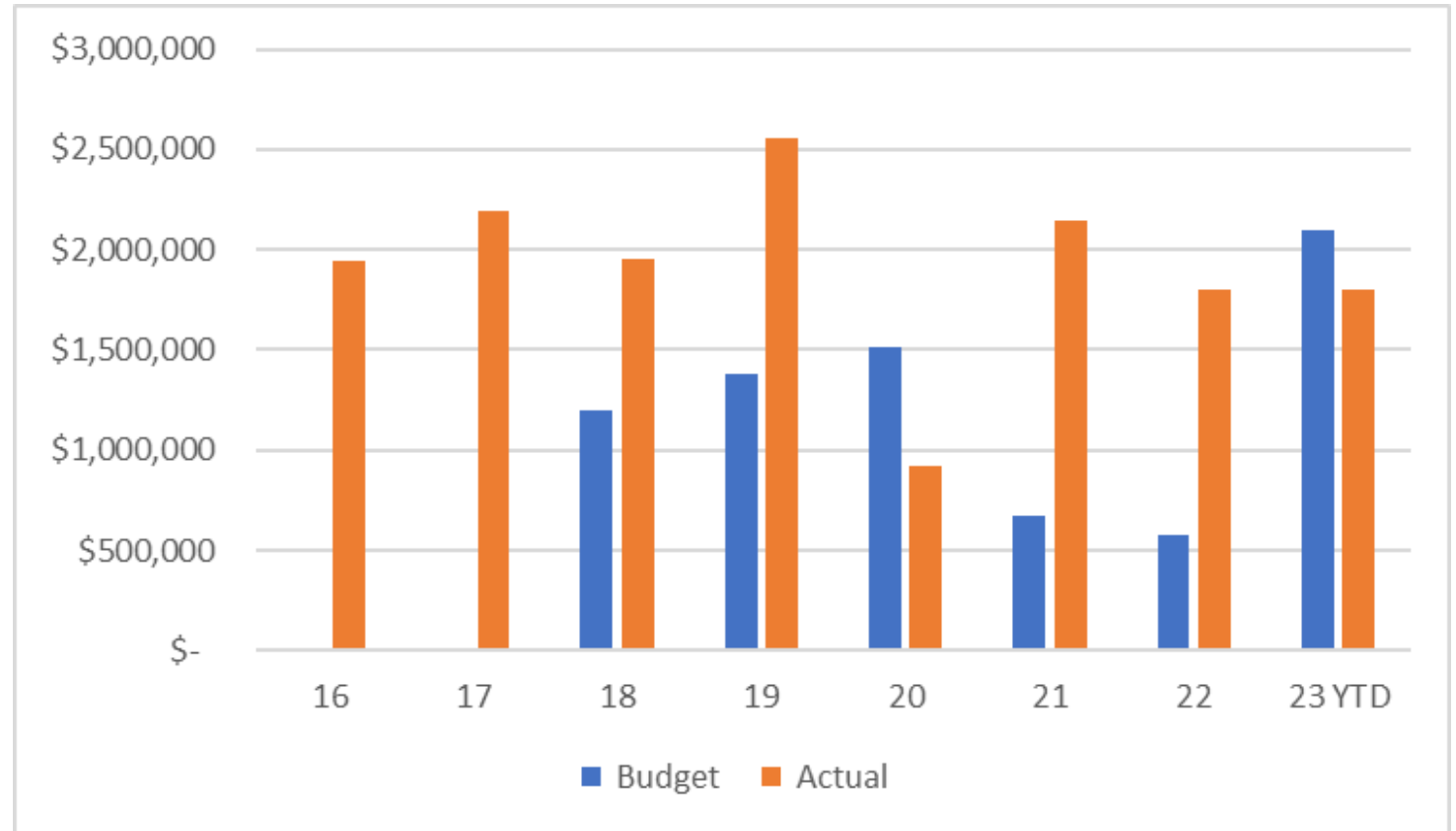
- 2024 Sales Tax Revenue estimate: \$43.45 million
- Based on 2% increase over 2022 actual receipts (\$42.6 million)



# Casino Revenue

## Budget vs. Actual

- \$2.1M in 2024 budget



# State Aid

- Overall increase of \$7.9M
  - DSS \$1.58M
  - Assigned Counsel \$1.49M
  - Whole Health \$1.71M
- Additional \$3M State Aid and \$8M Federal Aid expressed in budget-pass-through to TCAT



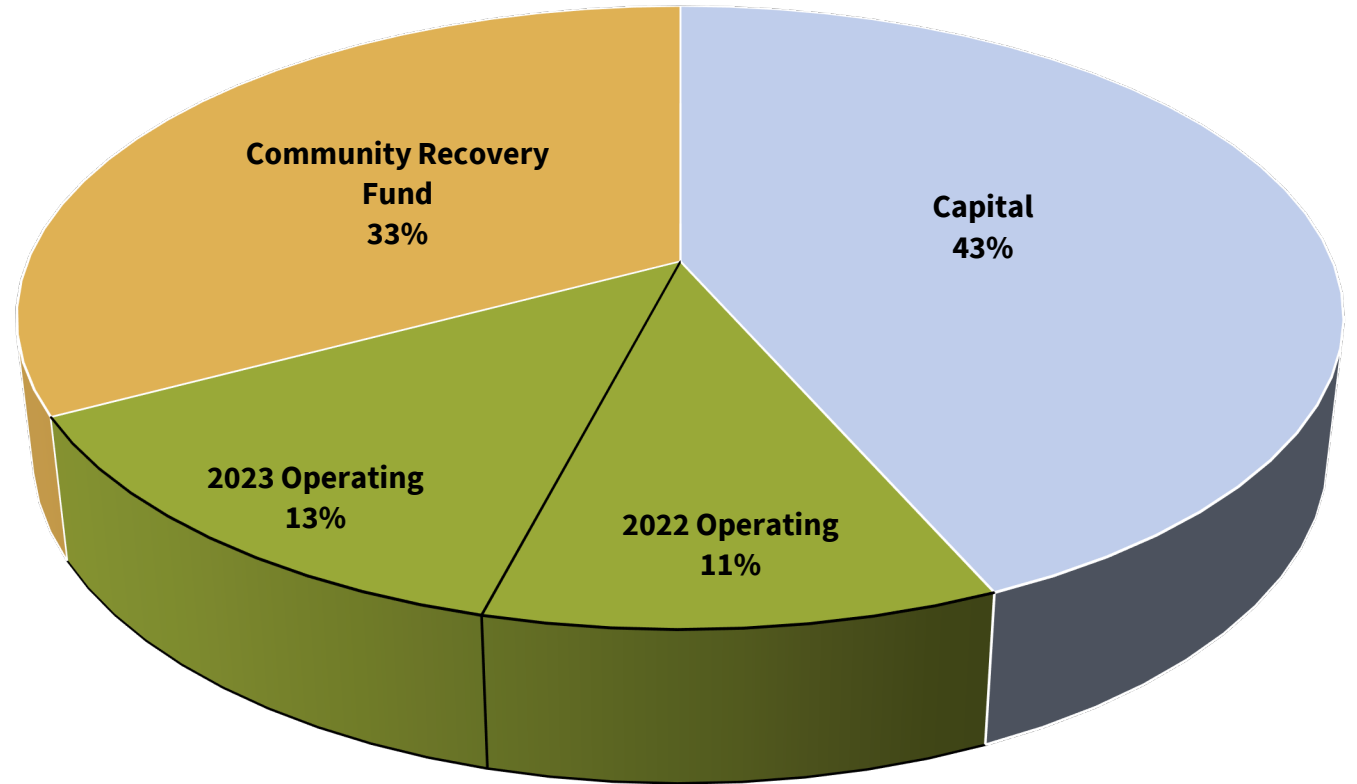
# Other Revenues / Savings / Fees

- Interest income estimated at \$800k in 2024
  - Increased from \$100k estimate in 2023 budget
- Continuing to estimate 2% position vacancy rate savings - \$792k
- Recycling Materials Management: Solid Waste Fee Increase of \$5
  - From \$80 to \$85
  - Restructuring fees for colleges, universities and similar institutions



# Status of ARPA

- \$19.8M Total
- \$6.2M obligated toward capital projects
- \$2.4M expended toward capital projects
- \$6.5M obligated toward Community Recovery Fund projects
- \$2.1M expended in one-time OTRs in 2022
- \$2.6M obligated in one-time OTRs in 2023



*Majority of ARPA funds have been obligated; \$120,319 in unspent OTR funds available for one-time projects in 2024 budget*



# 2024 Over Target Requests (million)

	One-time	Target	Total
Requested	\$4.5M	\$1.6M	\$6.1M
Recommended	\$3.5M	\$0	\$3.5M
Difference	\$1M	\$1.6M	\$2.6M



# Support for Sponsored/Partner Agencies

## 2% Increase for Sponsored Agencies:

- Cooperative Extension
  - TC Public Library
  - Rural Libraries
  - Soil & Water
  - Human Services Coalition & Agencies
  - Tompkins Community Action
  - SPCA
  - Opportunities Alternatives Resources (OAR)
- 2% target does not include increase in underwriter share for TCAT





# Restorations within tax cap (3.54%)

## Unfilled Position Restorations:

- County Administration: Budget Director
- ITS: Systems Administrator
- Probation: Probation Officer
- Workforce: Communications Specialist
- Youth Services: Youth Services Specialist

## Additional Target OTRs:

- DOER: Contract/Licensing increases
- Finance: Accountant and Purchasing Staff
- Legislature: Legistar Software; Training
- Planning: Membership Dues increases
- Sheriff: Body Worn Camera increases
- TCAT: 4% Underwriter Share increase
- Veterans: Memorials
- Youth: Rec. Partnership increase; COLAs
  
- Partial funding for ongoing eFMAP mandate



# Maintenance of Effort budget (5%)

Would include previous restorations within tax cap plus:

- County Admin- Media Productions Asst. + website fees
- County Historian + Historical Commission – Publications
- HSC- OAR Core Services increase
- Office of Human Rights- Education & Outreach Coord. Restoration
- Planning & Sustainability- Housing Affordability
- Sheriff- 2 Deputies
- Veterans Services- Veterans Services Officer Restoration
  
- Full funding of ongoing eFMAP mandate



# Summary

- Recommended 2%
- Tax Cap= 3.54%
- MOE Budget = Estimated Tax Levy increase of 5%

Levy Increased/ Decreased by:	Impact on Levy	Impact on Homeowner
5% (MOE)	\$2,394,567	\$88
3.54% (Tax Cap)	\$1,855,764	\$73
<b>2%</b>	<b>\$1,047,950</b>	<b>\$53</b>

**2023 median home value = \$249,000**  
**Each 1% tax levy increase adds roughly \$524,000**



# Risks in 2024

- Emergency shelter needs
- Airport
- Additional eFMAP increase in 2025: \$400k
- Positions supported with one-time funding
  - Decisions to be made in 2024 or 2025



# *Questions?*

September 19, 2022 presentation to the  
Tompkins County Legislature



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**Administration**

9/19/2023

